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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	Chapter 11
	)	Case No. 05-44481 (RDD)
DELPHI CORPORATION, <i>et al.</i> ,	)	(Jointly Administered)
	)	
Debtors.	)	

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**RESPONSE OF ATS OHIO INC. TO DEBTORS’  
NINETEENTH OMNIBUS OBJECTION TO CLAIMS**

ATS Ohio Inc. (“ATS”), in response to the *Nineteenth Omnibus Claims Objection* (the “Objection”) filed by the above-captioned Debtors (the “Debtors”), respectfully states as follows:

1. On April 12, 2006, the Court entered an order establishing July 31, 2006 as the deadline for creditors to file proofs of claim with respect to various unsecured claims against the Debtors. On July 31, 2006, ATS duly filed a proof of claim asserting an unsecured claim against Delphi Automotive Systems LLC in the amount of \$1,621,059.30 (the “Claim”).

2. Subsequently, ATS assigned the Claim to Longacre Master Fund Ltd. and an affiliated entity. However, the assignment agreement reserved to ATS the right to defend against any objection to the Claim.

3. On or about July 13, 2007, the Debtors filed the Objection, in which the Debtors seek, among other things, to reduce the allowed amount of the Claim to \$360,854.00. Apparently, the Objection was based on the Debtors’ belief that a prepetition payment in the amount of \$1,260,205.00 (the “Payment”) was made by the Debtors with respect to invoices comprised by

the Claim. In fact, the Payment was applied, pursuant to agreement of the parties, against other invoices not compromised by the Claim. Accordingly, ATS objects to the Objection and asserts that the Claim is correct and should be allowed in the full amount as filed in the case.

4. After receiving the Objection, ATS promptly apprised the Debtors of the foregoing, and the Debtors have indicated their agreement with ATS' position. However, rather than withdraw the Objection, the Debtors have expressed their preference for resolving this matter by way of stipulation between the parties and have requested that ATS file a response to the Objection in the interim. Accordingly, ATS anticipates that the parties will shortly be submitting a stipulation for approval by the Court whereby the Claim will be allowed in full as a general unsecured claim, as filed.

5. By agreement of the parties, the deadline for filing this Response was extended from August 9, 2007 through August 14, 2007.

Dated: August 14, 2007

Respectfully submitted,

CLARK HILL PLC

By: /s/ Robert D. Gordon  
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